

Exhibit 8.1(a)

Executory Contracts And Unexpired Leases To Be Rejected
(Supersedes Exhibit 8.1(a) Filed On December 10, 2007)

All Plan Exhibits are subject to all of the provisions of the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (Docket No. 11386) (as subsequently modified or amended, the "Plan"), including, without limitation, Article 14.3, under which the Debtors have reserved the right to alter, amend, or modify the Plan or any Exhibits thereto under section 1127(a) of the Bankruptcy Code at any time prior to the Confirmation Date.

Executory Contracts And Unexpired Leases To Be Rejected

1. All agreements between the Debtors and any person entered into prior to the Petition Date that provide for the payment of money or other benefits upon or following a change in control event, including, without limitation, all change in control agreements.
2. All employment agreements between the Debtors and any current or former salaried employee entered into prior to the Petition Date.
3. All agreements providing for the payment of SERP benefits, which agreements and/or benefits were agreed to between the Debtors and any person prior to the Petition Date.